

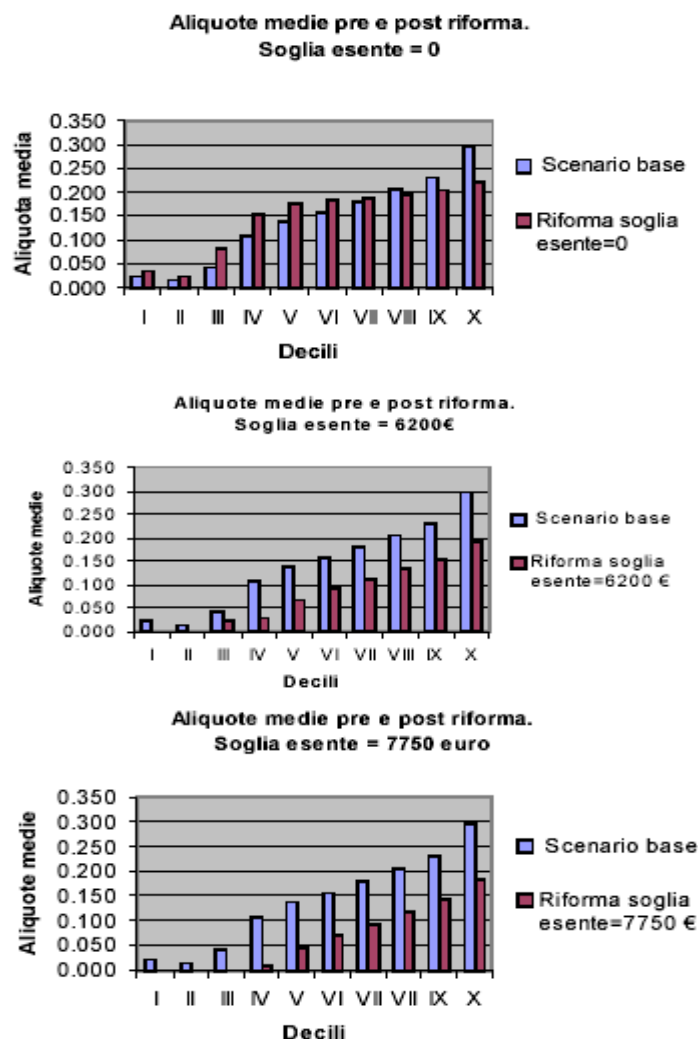
## APPENDIX

Tab 1.

Average tax rate according to pre tax income deciles 2001

Reddito imponibile (euro)				Aliquota media			
Decili	Limite inf.	Limite sup.	Media	Scenario base	Riforma soglia esente=0	Riforma soglia esente=6200 €	Riforma soglia esente=7750 €
I	0	4070	2499	0.024	0.034	0.000	0.000
II	4070	5990	5013	0.015	0.025	0.000	0.000
III	5990	9012	7417	0.043	0.083	0.024	0.000
IV	9012	12051	10618	0.109	0.155	0.030	0.011
V	12051	14798	13459	0.138	0.174	0.069	0.045
VI	14798	17252	15917	0.157	0.183	0.094	0.071
VII	17252	20828	18818	0.179	0.189	0.112	0.093
VIII	20828	25681	23000	0.206	0.197	0.135	0.119
IX	25681	34512	29323	0.231	0.204	0.155	0.143
X	oltre 34512		58047	0.297	0.219	0.190	0.183
Reddito medio			18429				

Charts 1. Average tax rates pre and after tax reform



Sources: Arachi-Zanardi

Tab. 2.

Comparison actual norm (A) Vs tax reform (with different exemption rules: universal (B), selective (C), decreasing selective (D))

(A)					(B)					(C)					(D)				
Normativa attuale					Accorpamento aliquote e tutti esenti fino a 20 milioni					Accorpamento aliquote esenzione solo redditi bassi (fino a 20 milioni)					Accorpamento aliquote esenzioni decrescenti				
Lavoratore dipendente																			
Imponibile (milioni di lire)	Imposta netta <sup>(1)</sup> (milioni di lire)	Aliq. marg.	Aliq. media		Imposta netta (milioni di lire)	Aliq. marg.	Aliq. media			Imposta netta (milioni di lire)	Aliq. marg.	Aliq. media			Imponibile (milioni di lire)	Esenzioni (milioni di lire)	Imposta netta (milioni di lire)	Aliq. marg.	Aliq. media
12	0	0	0		0	0	0			0	0	0			0-20	20	0	0	0
20	2,55	18%	12,75%		0	0	0			0	0	0			21	19	0,46	23%	2,19%
30	4,95	24%	16,50%		2,3	23%	7,67%			6,9	23%	23,00%			25	16	2,07	23%	8,28%
60	14,85	32%	24,75%		9,2	23%	15,33%			13,8	23%	23,00%			30	13	3,91	23%	13,00%
135	44,75	39%	33,15%		26,45	23%	19,59%			31,05	23%	23,00%			40	5	8,05	23%	20,13%
200	74,0	45%	37,00%		41,4	23%	20,70%			46,0	23%	23,00%			50	3	10,81	23%	21,62%
300	119,0	45%	39,67%		74,4	33%	24,80%			79,0	33%	26,33%			60	1	13,57	23%	22,62%
Lavoratore autonomo																			
Imponibile (milioni di lire)	Imposta netta <sup>(1)</sup> (milioni di lire)	Aliq. marg.	Aliq. media		Imposta netta (milioni di lire)	Aliq. marg.	Aliq. media			Imposta netta (milioni di lire)	Aliq. marg.	Aliq. media			Imponibile (milioni di lire)	Esenzioni (milioni di lire)	Imposta netta (milioni di lire)	Aliq. marg.	Aliq. media
6	0,0	0	0		0	0	0			0	0	0			0-20	20	0	0	0
20	3,4	18%	17,00%		0	0	0			0	0	0			21	19	0,46	23%	2,19%
30	5,8	24%	19,33%		2,3	23%	7,67%			6,9	23%	23,00%			25	16	2,07	23%	8,28%
60	15,5	32%	25,83%		9,2	23%	15,33%			13,8	23%	23,00%			30	13	3,91	23%	13,00%
135	44,9	39%	33,22%		26,5	23%	19,59%			31,05	23%	23,00%			40	5	8,05	23%	20,13%
200	74,1	45%	37,05%		41,4	23%	20,70%			46,0	23%	23,00%			50	3	10,81	23%	21,62%
300	119,1	45%	39,70%		74,4	33%	24,80%			79,0	33%	26,33%			60	1	13,57	23%	22,62%

Fonte: elaborazioni ISAE.

(1) Calcolata al netto delle detrazioni per redditi da lavoro.

Fonte: elaborazioni ISAE.

(1) Calcolata al netto delle detrazioni per redditi da lavoro.

Sources: Padoa Schioppa

Tab. 3

Total tax burden and redistributive effects of case studies

	Gettito mld di lire	Var.Gettito Irpef 2002	Gini	Var. Gini su Irpef 2002
Irpef 2002	226783	0	34,03	0,00
Nessuna deduzione	266167	39384	37,63	3,60
Soglia esente	238533	11750	36,52	2,50
Deduzione Universale	150880	-75903	35,17	1,14
Deduzione selettiva graduale a 200 m.	160822	-65961	35,01	0,98
Deduzione selettiva graduale a 60 m.	184497	-42286	34,83	0,80
Deduzione Programma Polo graduale a 60 m.	203283	-23500	35,13	1,10
Deduzione 80% selettiva graduale a 60 m.	204264	-22519	35,24	1,22
Detrazioni attuali trasformate in deduzioni	188093	-38690	35,39	1,36

Sources: Baldini-Bosi 2002

**Tab. 4**

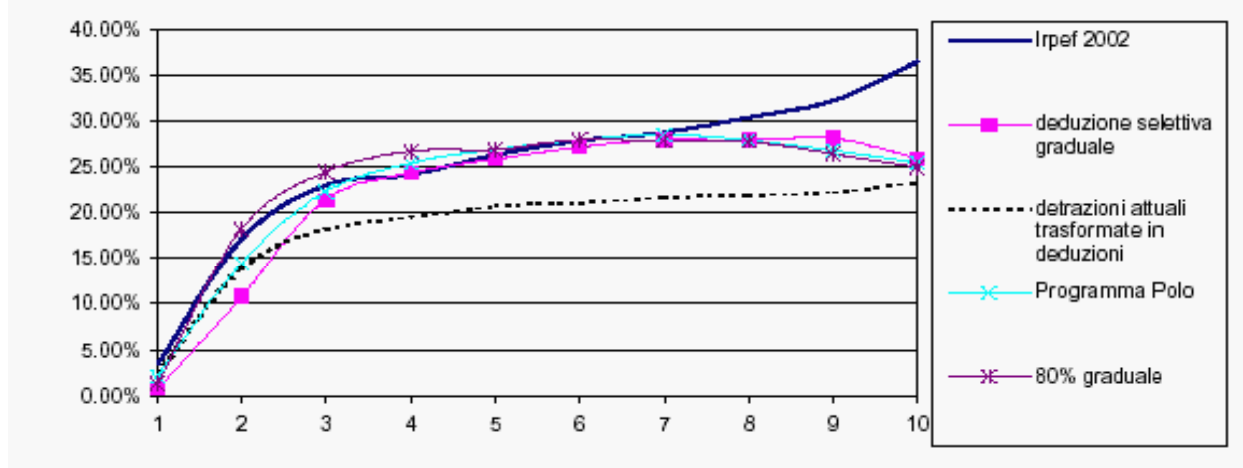
**Marginal tax rates average values for household equivalent income deciles**

Decile	Irpef 2002	deduzione selettiva graduale	detrazioni attuali trasformate in deduzioni	Programma Polo	80% graduale
1	3.4%	0.8%	2.4%	2.0%	1.4%
2	17.1%	10.8%	13.9%	14.4%	18.2%
3	23.0%	21.4%	18.2%	22.3%	24.4%
4	24.1%	24.3%	19.5%	25.4%	26.7%
5	26.3%	25.8%	20.7%	26.9%	26.9%
6	27.8%	27.2%	21.0%	27.9%	27.9%
7	28.7%	27.9%	21.6%	28.5%	27.8%
8	30.4%	27.9%	21.9%	27.8%	27.7%
9	32.2%	28.1%	22.2%	26.8%	26.4%
10	36.5%	25.8%	23.3%	25.4%	24.9%
Totale	24.9%	22.0%	18.5%	22.7%	23.2%

*Sources: Baldini-Bosi 2002*

**Chart 2**

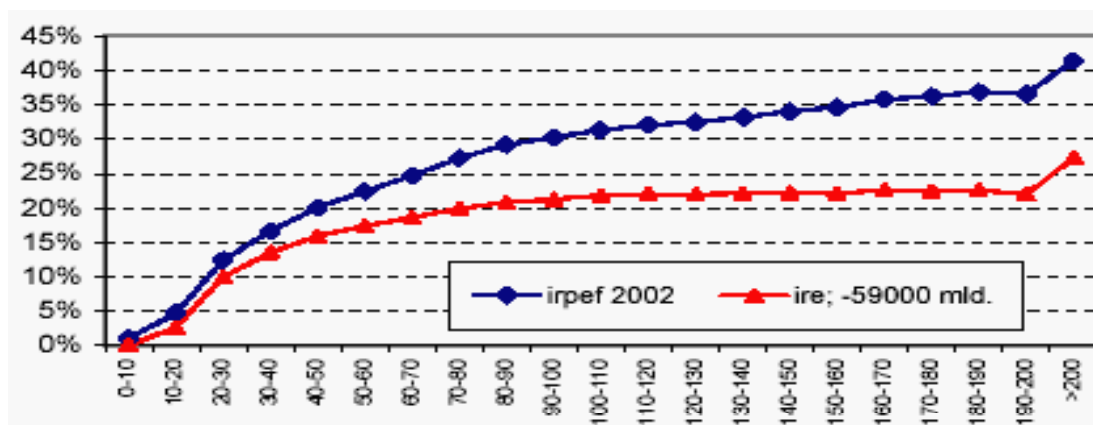
**Marginal tax rates average values for household equivalent income deciles**



*Sources: Baldini-Bosi 2002*

**Chart 3.**

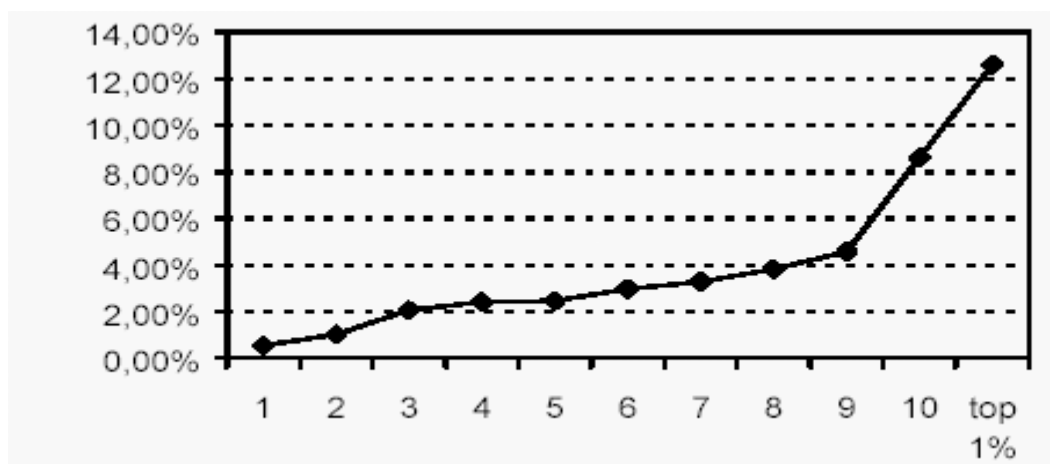
**Average tax rates over individual taxable income**



*Sources: Baldini-Bosi-Matteuzzi 2002*

**Chart 4**

**Percentage variation of household equivalent post tax incomes as a result of tax reform, per deciles of household equivalent post tax incomes**



*Sources: Baldini-Bosi-Matteuzzi 2002*

**Tab. 5**  
**Falsitta's case studies**

Income 35 mil Lire – single income – 2 dependants				
Pre tax income 35 mil	Tax liability 7.500	Average rate 21.43 %	Tax credits 2.057519	Final tax liability 5.442481 NOW
Pre tax income 35 mil	Tax liability 5.869	Average rate 16.77 %	Deduction = tax credits	Final tax liability 3.812081 TAX REFORM
Income 70 mil Lire – single income – 3 dependants				
Pre tax income 70 mil	Tax liability 19.350	Average rate 27.64 %	Tax credits 3.057525	Final tax liability 16.292475 NOW
Pre tax income 70 mil	Tax liability 14.885	Average rate 21.77 %	Deduction = tax credits	Final tax liability 11.828075 TAX REFORM
Income 70 mil Lire – two income – 2 dependants				
Pre tax income 35 mil	Tax liability 7.5	Average rate 21.43 %	Tax credits 1.000	Family final tax liability 12.999988 NOW
35 mil	7.5	21.43 %	1.000	
Pre tax income 35 mil	Tax liability 5.869	Average rate 16.77 %	Deduction = tax credits	Family final tax liability 9.7739188 TAX
35 mil	5.869	16.77 %		REFORM
Income 140 mil Lire – single income – 2 dependants				
Pre tax income 140 mil	Tax liability 46.600	Average rate 33.29 %	Tax credits 1.921535	Final tax liability 44.678465 NOW
Pre tax income 140 mil	Tax liability 32.200	Average rate 23.00 %	Deduction = tax credits	Final tax liability 30.278465 TAX REFORM
Income 140 mil Lire – two income – 2 dependants				
Pre tax income 70 mil	Tax liability 19.350	Average rate 27.64 %	Tax credits 0.551992	Family final tax liability 37.596016 NOW
70 mil	19.350	27.64 %	0.551992	
Pre tax income 70 mil	Tax liability 14.885	Average rate 21.77 %	Deduction = tax credits	Family final tax liability 28.667216 TAX
70 mil	14.885	21.77 %		REFORM

*Sources: Budget Ministry 2002*